

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Western School Corp (3490)

Western School Corp (3490)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$6,919,936	\$7,634,284	\$7,702,957	\$8,297,173	5%	8%
Noncertified Salaries (120)	\$743,305	\$988,931	\$1,078,079	\$1,052,874	9%	-2%
Teacher Retirement Fund, After 7-1-95 (216)	\$332,350	\$529,287	\$641,550	\$593,600	16%	-7%
Social Security-Certified Employee Retirement (212)	\$510,977	\$562,508	\$568,322	\$585,009	3%	3%
Group Health Insurance (222)	\$441,564	\$452,058	\$429,577	\$506,816	4%	18%
Operational Supplies (611)	\$171,794	\$354,966	\$203,687	\$200,197	4%	-2%
Transfer Tuition to Other School Corporations Within the State (561)	\$256,968	\$245,347	\$179,872	\$171,982	-10%	-4%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$0	\$0	\$94,305	\$109,299	N/A	16%
Textbooks (630)	\$55,366	\$322,484	\$132,360	\$103,553	17%	-22%
Travel (580)	\$8,289	\$30,582	\$45,123	\$98,168	86%	118%
Purchased Professional and Technical Pupil Services (313)	\$51,274	\$131,230	\$136,403	\$97,578	17%	-28%
Public Employees Retirement Fund (214)	\$29,265	\$59,238	\$95,712	\$90,070	32%	-6%
Nonlicensed Employees Temporary Salaries (136)	\$81,268	\$75,249	\$86,901	\$87,515	2%	1%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$53,581	\$88,101	\$113,861	\$83,308	12%	-27%
Social Security-Noncertified Employee Retirement (211)	\$56,392	\$74,424	\$81,120	\$78,813	9%	-3%
Software Licenses, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$4,286	\$36,323	N/A	> 500%
Library Books (640)	\$18,843	\$29,396	\$21,483	\$19,904	1%	-7%
Other General Supplies (615, 660 to 689)	\$8,716	\$7,654	\$6,074	\$14,867	14%	145%
Licensed Employees Temporary Salaries (135)	\$80,638	\$77,802	\$96,364	\$13,612	-36%	-86%
Other Purchased Professional and Technical Services (319)	\$25,497	\$9,550	\$5,517	\$11,493	-18%	108%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$58,008	\$75,713	\$44,306	\$9,563	-36%	-78%
Dues and Fees (810)	\$2,671	\$7,508	\$5,825	\$7,479	29%	28%
Equipment (730)	\$267	\$45,983	\$67,922	\$6,822	125%	-90%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$0	\$0	\$0	\$5,730	N/A	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$900	\$3,572	\$2,801	N/A	-22%
Purchased Professional and Technical Instruction Services (311)	\$889	\$449	\$0	\$387	-19%	N/A
Wireless Equipment (743)	\$14,846	\$0	\$143	\$284	-63%	98%
Purchased Property Services; Repairs and Maintenance Services (430)	\$53	\$285	\$105	\$236	45%	125%
Advertising (540)	\$0	\$56	\$79	\$22	N/A	-73%
Redemption of Principal (831)	\$0	\$0	\$186,578	\$0	N/A	-100%
Other purchased property services (490 to 499)	\$2,975	\$876	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$0	\$1,131,075	\$7,183	\$0	N/A	-100%
Other Purchased Services (593)	\$45,682	\$0	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$0	\$14,032	\$0	\$0	N/A	N/A
Group Life Insurance (221)	\$0	\$4,035	\$0	\$0	N/A	N/A

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Gasoline and Lubricants (613)	\$0	\$40	\$0	\$0	N/A	N/A
Student Academic Achievement Total	\$9,971,411	\$12,954,043	\$12,039,263	\$12,285,476	5%	2%
Student Instructional Support						
Certified Salaries (110)	\$711,415	\$1,288,947	\$1,275,183	\$1,370,375	18%	7%
Noncertified Salaries (120)	\$423,676	\$661,223	\$731,756	\$728,928	15%	0%
Group Health Insurance (222)	\$91,469	\$63,243	\$126,110	\$169,470	17%	34%
Teacher Retirement Fund, After 7-1-95 (216)	\$47,468	\$102,655	\$146,687	\$128,783	28%	-12%
Social Security-Certified Employee Retirement (212)	\$51,906	\$94,804	\$90,915	\$96,086	17%	6%
Public Employees Retirement Fund (214)	\$22,144	\$42,869	\$78,474	\$72,966	35%	-7%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$10,892	\$12,267	\$19,363	\$64,433	56%	233%
Social Security-Noncertified Employee Retirement (211)	\$32,014	\$49,598	\$53,940	\$53,282	14%	-1%
Operational Supplies (611)	\$18,872	\$23,448	\$25,101	\$15,890	-4%	-37%
Nonlicensed Employees Temporary Salaries (136)	\$8,918	\$13,862	\$7,726	\$10,661	5%	38%
Public Employees Retirement Fund - optional contributions (217)	\$2,695	\$4,364	\$5,875	\$5,574	20%	-5%
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$0	\$5,535	N/A	N/A
Travel (580)	\$5,370	\$6,524	\$5,006	\$5,121	-1%	2%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,784	\$2,623	\$3,169	\$2,669	11%	-16%
Equipment (730)	\$1,506	\$585	\$3,114	\$1,971	7%	-37%
Other General Supplies (615, 660 to 689)	\$59	\$0	\$0	\$1,119	109%	N/A
Dues and Fees (810)	\$1,707	\$1,793	\$1,670	\$965	-13%	-42%
Group Life Insurance (221)	\$0	\$2,203	\$0	\$0	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$0	\$3,735	\$3,376	\$0	N/A	-100%
Student Instructional Support Total	\$1,431,897	\$2,374,742	\$2,577,465	\$2,733,827	18%	6%
Overhead and Operational						
Noncertified Salaries (120)	\$1,867,981	\$1,923,733	\$1,907,109	\$2,106,916	3%	10%
Light and Power - Other than Heating and Cooling (625)	\$563,600	\$578,160	\$531,650	\$590,813	1%	11%
Food Purchases (614)	\$492,647	\$537,389	\$578,448	\$587,397	4%	2%
Purchased Property Services; Repairs and Maintenance Services (430)	\$200,977	\$259,337	\$306,937	\$344,889	14%	12%
Heating and Cooling for Buildings - Gas (622)	\$369,974	\$253,614	\$311,409	\$328,410	-3%	5%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$114,116	\$138,035	\$196,657	\$290,567	26%	48%
Vehicles (731)	\$0	\$93,642	\$232,159	\$243,792	N/A	5%
Public Employees Retirement Fund (214)	\$100,888	\$151,714	\$212,945	\$215,794	21%	1%
Group Health Insurance (222)	\$369,959	\$168,126	\$305,131	\$213,892	-13%	-30%
Certified Salaries (110)	\$280,720	\$465,521	\$213,033	\$200,524	-8%	-6%

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Gasoline and Lubricants (613)	\$157,392	\$180,678	\$182,240	\$187,519	4%	3%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$146,286	\$176,730	\$133,378	\$164,592	3%	23%
Severance/Early Retirement Pay (213)	\$144,093	\$146,964	\$151,906	\$160,957	3%	6%
Social Security-Noncertified Employee Retirement (211)	\$142,687	\$147,961	\$145,243	\$158,201	3%	9%
Operational Supplies (611)	\$111,802	\$146,818	\$149,869	\$130,916	4%	-13%
Redemption of Principal (831)	\$0	\$0	\$217,140	\$126,578	N/A	-42%
Equipment (730)	\$116,675	\$140,805	\$128,349	\$122,618	1%	-4%
Computer Hardware (741)	\$233,423	\$293,710	\$292,106	\$83,879	-23%	-71%
Other Purchased Professional and Technical Services (319)	\$31,582	\$32,888	\$60,343	\$64,076	19%	6%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$138,311	\$93,022	\$86,843	\$52,329	-22%	-40%
Wireless Equipment (743)	\$0	\$0	\$0	\$50,000	N/A	N/A
Nonlicensed Employees Temporary Salaries (136)	\$54,850	\$80,044	\$66,078	\$44,276	-5%	-33%
Group Life Insurance (221)	\$33,392	\$54,738	\$62,918	\$43,494	7%	-31%
Connectivity (744)	\$12,899	\$21,468	\$21,790	\$37,332	30%	71%
Other Technology Hardware (746)	\$94,436	\$60,540	\$24,822	\$24,662	-29%	-1%
Utility Services Removal of Refuse and Garbage (412)	\$13,369	\$16,585	\$19,368	\$18,835	9%	-3%
Postage and Postage Machine Rental (532)	\$22,496	\$19,239	\$18,905	\$18,689	-5%	-1%
Bank Service Charges (871)	\$7,908	\$10,014	\$11,983	\$17,068	21%	42%
Purchased Professional and Technical Board of Education Services (318)	\$33,998	\$36,537	\$5,566	\$16,607	-16%	198%
Social Security-Certified Employee Retirement (212)	\$21,318	\$35,197	\$16,950	\$16,204	-7%	-4%
Tires and Repairs (612)	\$8,791	\$20,055	\$17,789	\$14,836	14%	-17%
Board Members Compensation (115)	\$14,000	\$14,000	\$14,000	\$14,000	0%	0%
Travel (580)	\$13,243	\$15,184	\$14,431	\$13,369	0%	-7%
Telephone (531)	\$9,799	\$10,238	\$9,768	\$11,911	5%	22%
Other purchased property services (490 to 499)	\$15,406	\$11,552	\$9,449	\$11,139	-8%	18%
Teacher Retirement Fund, After 7-1-95 (216)	\$8,440	\$3,554	\$9,362	\$9,452	3%	1%
Dues and Fees (810)	\$9,344	\$6,410	\$7,665	\$8,485	-2%	11%
Telecommunications Equipment (745)	\$9,311	\$9,375	\$6,351	\$8,357	-3%	32%
Advertising (540)	\$9,867	\$8,025	\$3,738	\$6,311	-11%	69%
Miscellaneous Objects (876 to 899)	\$6,373	\$3,449	\$4,613	\$5,550	-3%	20%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,746	\$5,725	\$4,713	\$3,315	-3%	-30%
Purchased Property Services; Construction Services (450)	\$0	\$71	\$0	\$2,740	N/A	N/A
Utility Services Water and Sewage (411)	\$1,990	\$862	\$0	\$1,100	-14%	N/A
Other General Supplies (615, 660 to 689)	\$439	\$2,230	\$228	\$871	19%	282%
Seldom or Non-Recurring Purchases (873)	\$0	\$0	\$725	\$725	N/A	0%
Library Books (640)	\$714	\$446	\$208	\$420	-12%	102%

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Unemployment compensation (230)	\$26,300	\$12,497	\$7,964	\$235	-69%	-97%
Purchased Services; Student Transportation Services (510)	\$23,781	\$5,273	\$26	\$111	-74%	320%
Purchased Property Services; Rentals (440)	\$0	\$2,349	\$0	\$0	N/A	N/A
Purchased Professional and Technical Staff Services (314)	\$443	\$0	\$0	\$0	-100%	N/A
Other Public or Private Utility Services (419)	\$0	\$8,250	\$0	\$0	N/A	N/A
Purchased Professional and Technical Instruction Services (311)	\$625	\$0	\$1,218	\$0	-100%	-100%
Periodicals (650)	\$1,340	\$0	\$1,000	\$0	-100%	-100%
Overhead and Operational Total	\$6,041,729	\$6,402,753	\$6,704,520	\$6,774,751	3%	1%
Nonoperational						
Purchased Property Services; Construction Services (450)	\$3,141,034	\$3,248,433	\$3,123,047	\$2,916,549	-2%	-7%
Redemption of Principal (831)	\$279,393	\$281,164	\$277,181	\$277,537	0%	0%
Certified Salaries (110)	\$194,003	\$188,111	\$221,053	\$204,667	1%	-7%
Equipment (730)	\$257,355	\$112,351	\$130,120	\$137,812	-14%	6%
Noncertified Salaries (120)	\$151,661	\$153,436	\$131,457	\$132,838	-3%	1%
Improvements Other Than Buildings (715)	\$5,244	\$11,380	\$43,627	\$107,017	113%	145%
Purchased Property Services; Rentals (440)	\$56,947	\$66,847	\$61,089	\$63,674	3%	4%
Teacher Retirement Fund, After 7-1-95 (216)	\$8,313	\$12,286	\$17,674	\$15,773	17%	-11%
Social Security-Certified Employee Retirement (212)	\$14,266	\$14,392	\$16,163	\$15,656	2%	-3%
Social Security-Noncertified Employee Retirement (211)	\$11,602	\$11,737	\$10,056	\$10,124	-3%	1%
Purchased Professional and Technical Staff Services (314)	\$6,418	\$10,144	\$17,850	\$4,747	-7%	-73%
Computer Hardware (741)	\$1,982	\$725	\$661	\$2,886	10%	337%
Printing and Binding (550)	\$2,960	\$3,415	\$3,435	\$2,232	-7%	-35%
Public Employees Retirement Fund (214)	\$1,095	\$2,563	\$3,631	\$2,093	18%	-42%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,456	\$2,059	\$2,426	\$1,562	2%	-36%
Operational Supplies (611)	\$0	\$0	\$0	\$518	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$288	\$0	\$79	\$339	4%	331%
Interest on Bonds or Notes (832)	\$72	\$0	\$0	\$0	-100%	N/A
Travel (580)	\$840	\$0	\$0	\$0	-100%	N/A
Other General Supplies (615, 660 to 689)	\$0	\$160	\$0	\$0	N/A	N/A
Miscellaneous Objects (876 to 899)	\$821	\$3,783	\$0	\$0	-100%	N/A
Nonoperational Total	\$4,135,749	\$4,122,984	\$4,059,548	\$3,896,023	-1%	-4%
Grand Total	\$21,580,785	\$25,854,521	\$25,380,795	\$25,690,077	4%	1%